

**MAETTA H. CREWE
CLERK OF THE CIRCUIT COURT
of the
COUNTY OF PULASKI**

**REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**





Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

March 31, 2010

The Honorable Maetta H. Crewe
Clerk of the Circuit Court
County of Pulaski

Board of Supervisors
County of Pulaski

Audit Period: January 1, 2009 through December 31, 2009
Court System: County of Pulaski

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Colin R. Gibb, Chief Judge
Peter M. Huber, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill Court Costs

As noted in the prior year audit, the Clerk and her staff is not properly billing and collecting court appointed attorney and courthouse security fees as required by Sections 19.2-163 and 53.1-120 of the Code of Virginia. The auditor tested 28 cases and noted the following errors.

- In five cases, the Clerk's staff did not bill the defendants for the following:
 - Court appointed attorney fees totaling \$120
 - Courthouse security fees totaling \$60
- In three cases, the Clerk's staff over-charged the courthouse security fee totaling \$30.

We recommend the Clerk research all similar cases and make the appropriate corrections to case paperwork. Further, we recommend the Clerk and her staff bill and collect court costs in accordance with the Code of Virginia.

Properly Remit Clerk's Fees

The Clerk's bookkeeper incorrectly transferred \$224 in excess copy fees to the locality. A circuit court clerk is required by Section 17.1-275A (8) of the Code of Virginia to calculate the costs of making copies and reimburse the locality for the expense and remit all other copy fees to the Commonwealth. Subsequent to the audit, the clerk reimbursed the Commonwealth. The Clerk should properly remit copy fees to the locality and Commonwealth as required by the Code of Virginia.

